

IN THE
INDIANA TAX COURT

NO. 49T10-9309-TA-70

TOWN OF ST. JOHN, et al.,)
)
Petitioners,)
)
v.)
)
DEPARTMENT OF LOCAL)
GOVERNMENT FINANCE as successor)
to the STATE BOARD OF TAX)
COMMISSIONERS,)
)
Respondent.)

MONTHLY REPORT 44

As successor to the State Board of Tax Commissioners, this is monthly report forty-four from the Department of Local Government Finance under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the Department's activities during January 2004 to implement the Court's order.

Lake County Reassessment

As the completion date of the Lake County reassessment nears, the Department and its contractors -- CLT, Manatron, and Crowe -- are providing more intensive training to township assessors in the procedures used by CLT and the methodologies for going

forward. The Department also convened meetings in January to provide a formal process for township assessors and other county officials to identify problems and issues they believe are present in the reassessment. The Department has asked for input from township and other county officials regarding specific issues by February 23 in order that the issues can be addressed and corrections made without untoward delay in the finalization of values for billing.

On January 7, 2004, Department staff met with Crowe Chizek in Schererville, Indiana to discuss questions, issues and concerns that had been raised by Lake County township assessors. Representatives of Crowe Chizek also made individual trips to the local offices to discuss the reassessment process as a whole and to gather input on the performance of CLT. On January 8, 2004, the Department, CLT and Crowe Chizek discussed the results of the township visits and implemented a plan to address the questions and concerns presented to Crowe. A group meeting with CLT, Crowe, the township assessors, and the county assessor convened on January 15, 2004, in which the parties continued the dialogue about issues and the process going forward. Training classes were planned for the end of January and beginning of February on big issues like neighborhood factoring and statistical measuring. It was determined that answers to specific questions on assessment approaches would be put in writing to assist everyone with understanding the Lake County assessment process.

A quick monthly meeting was held January 8th in Schererville to discuss pending action items like the rolling of data, the returned Form 11's, the reclassification of property type codes, and the status of informal appeals with the three Lake county vendors. CLT has heard over thirteen thousand parcel appeals (13,809). Over 6,000

appointment have been scheduled by the taxpayers of North Township. The deadline to file appeals is February 11, 2004. Manatron continues to work with the auditor's office to assure the data merge is transferring as smoothly as possible. Audits have discovered several issues to resolve in the rollover. Overall, this process is not very different from the experience in other counties. For example, it took several months for Allen County to complete the auditor side of assessed value certification.

The first training class was held by CLT on Thursday, January 29, 2004. The agenda included items such as neighborhood delineation, data collection, sales validation, land adjustment values, and sales ratio studies. It was an all-day training session and members of the Department's staff were on hand to assist with questions. A second training session is scheduled for February 6, 2004.

Reassessment Status

In the month of January, the Department certified two additional 2002 budgets, including Allen County, for a total of 81. The Department's budget division is also asking county auditors to combine any leftover reassessment funds with the new 03 pay 04 reassessment fund moving forward. The Department has received 90 county ratio studies to date. Two counties have yet to submit a ratio study to the Department for approval: Lawrence and Brown.

Public Affairs

The office of media relations continues to answer calls and respond to public information requests. Requests most often come from members of the media. The Department has continued to provide them with accurate information in a timely manner. The Township Assessors Conference was held in Indianapolis during the week of January

20th. Executive members of the department's staff participated in a question and answer session the last day of the conference. The Department fielded numerous procedural and substantive questions as well as received input on how the reassessment went or is going in individual counties.

Training

The training staff traveled around the state training newly elected officials in the month of January. The Department also sponsored five (5) Level I and Level II prep classes at different site locations throughout the month. The Department continues to update assessors and officials on all new legislation and rules effecting the assessment and budgeting of local units of government.

Statewide Equalization Issues

A third meeting of the IFPI steering committee met January 22, 2004, in Indianapolis. Francina Dlouhy, vice chairwoman, welcomed and introduced the distinguished members of the firm performing the statewide equalization project, Robert Denne and Richard Almy. Mr. Denne and Mr. Almy reported that the data collection is moving at a less than desirable pace, but it is being gathered. Bill Sheldrake and Steven Johnson also provided members and the audience attending an overview of the project as well as the schedule and protocol for disseminating the information found. A fourth meeting is scheduled to take place sometime in March.

Lake County Industrial Facilities

The Department issued Preliminary Assessed Value Determinations, December 31, 2003, on the big steel industrial facilities located in Lake County valued above 25 million dollars. The Department met with county assessing officials and company

representatives for each of the industrial facilities to discuss the findings and what steps must be taken in the future to amend valuations if necessary.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that I served a copy of the foregoing report by first class mail,
postage prepaid, on counsel of record listed below on this _____ day of February 2004:

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